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# NASA Procedural Requirements

**COMPLIANCE IS MANDATORY****NPR 7900.3B**Effective Date: June 14,  
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Request Notification of Change

 (NASA Only)**Subject: Aircraft Operations Management****Responsible Office: Aircraft Management Division**

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## Chapter 11. Flight Operations Performance Measurements and Reporting

### 11.1 Purpose

11.1.1 The primary objective of measuring aircraft operations is to provide Agency stakeholders with the key indicators of aircraft operational effectiveness and safety. A secondary objective is to meet the reporting requirements of OMB Circular A-126 and GSA for collection of aircraft information, including aircraft cost data.

### 11.2 Responsibilities

11.2.1 Center Directors are responsible for reporting the aircraft operational and cost data to the HQ AMD and for ensuring that the reported data is accurate and auditable.

11.2.2 The HQ AMD is responsible for compiling Center inputs into an annual Agency aircraft report, as well as submitting compiled aircraft information to GSA.

### 11.3 Aircraft Data Reporting Requirements

11.3.1 General. Centers shall use the NASA Aircraft Cost and Performance worksheets in appendix F to report aircraft data to HQ AMD within 45 days after the end of each quarter. [414] Aircraft data must be aggregated to aircraft type and utilization category, i.e. MM, PS, or R&D. For example, some F/A-18 aircraft may be designated as PS aircraft and some may be designated as R&D aircraft. In this case, aircraft data would be separately reported for F/A-18 (PS) and F/A 18 (R&D). Aircraft data reporting consists of the following:

11.3.1.1 Aircraft Inventory Data Reporting. Centers shall use the Aviation Inventory Report worksheet in appendix F to report the number and type of aircraft operated. [415] Aircraft value requested will be the capitalized values recorded in the NEMS database. Additional blank sheets may be used in addition to the comment block of the attached Aviation Inventory Data worksheet to highlight projects, programs, or campaigns supported during the fiscal year. For contracted Commercial Aviation Services (CAS), Centers will provide only the aircraft flown, hours flown, utilization category, program supported, and contract performance period. CAS includes leased aircraft, chartered aircraft, fractional ownership aircraft, otherwise-contracted aircraft, and aircraft services provided by other agencies.

11.3.1.2 Aircraft Performance Data Reporting. The Centers shall use the Aviation Performance Report worksheet in appendix F to report aircraft operational data, unless an Agency-wide aircraft operations data reporting system is utilized. [416] Due to the different natures of aircraft operations, two Aviation Performance Report worksheets will be used--one for MMA and another for PS and R&D Aircraft.

11.3.1.3 Aircraft Safety Data. The Centers shall use the Aviation Safety Report worksheet in appendix F to report aircraft operational safety metrics, unless an Agency-wide aviation safety reporting system is utilized. [417] Costs of mishaps must be reported to the nearest dollar.

11.3.1.4 Aircraft Cost Data Reporting. The Centers shall use the Aviation Financial Report worksheet in appendix F to report aircraft costs, including contracted CAS. [418] Accrued costs, as opposed to disbursements or obligations, must be reported for each aircraft type operated during the fiscal year. One worksheet will be used to report one aircraft type and mission utilization category. Using the F/A-18 example, one worksheet is to be used for F/A-18 (PS) and another for F/A-18 (R&D). Costs must be reported to the nearest dollar.

a. The first priority in assembling aircraft costs is to extract cost data, using aircraft function codes defined in Volume 2 of NASA's Financial Management Requirements (FMR), from the Core Finance Business Warehouse and to verify the accuracy of the aircraft cost data extracted. While it is not necessary to backtrack and correct the data in the Business Warehouse, any data errors observed in the Business Warehouse and any data adjustments necessary to formulate and report accurate aircraft costs must be documented. Center CFOs shall implement actions to correct any data errors uncovered in the Business Warehouse. [419]

b. In most cases, cost data extracted using aircraft function codes from the Core Finance Business Warehouse should be further broken down and allocated into the reportable aircraft cost categories on the Aviation Financial Report worksheet. Each Center will establish and document local processes and the underlying rationale used to assess the Business Warehouse aircraft cost data into reportable cost categories.

c. The data requested in the Aviation Financial Report worksheet is based on the November 2002 Revision of the U.S. Government Aircraft Cost Accounting Guide published by GSA. The Aviation Financial Data worksheet breaks costs into three broad categories: investment expenditures, fixed costs, and variable costs. Investment expenditures are expenses that lead to ownership of an aircraft or major asset. Fixed costs are those that would be incurred whether aircraft are flown or not. Typical fixed costs are calendar based, e.g., depot maintenance. Variable costs are those incurred as aircraft are flown. Typical variable costs are flight hour based, e.g., fuel.

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